

When such exemption shall have been made, the Clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list takers shall annually enter in the column intended for the poll the word "exempt" and the poll shall not be charged in computing the list.

#### BOARD OF EQUALIZATION AND REVIEW

SEC. 523. (1) The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the Clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the County Supervisor of Taxation as the Board may authorize.

(2) The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county, their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review.

(3) The County Board of Equalization and Review may designate the Register of Deeds, County Auditor, County Accountant or other officer having in charge the making of the county tax books, as Clerk of such Board.

(4) The County Supervisor of Taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property, listed and assessed in the county, a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the quadrennial assessment shall mail such notices only to the taxpayer whose real property has been increased, or reduced in value, as provided in this section for the increase or reduction of assessments on real estate in years other than the year of the quadrennial assessment, but the failure to mail or to receive such notices shall not affect the validity of the tax list and assessment roll. The County Supervisor of Taxation shall submit to the Board of Equalization

Board of  
Equalization  
and Review.

Constitution of  
County Board  
with power to  
equalize  
valuations.

To correct lists  
and rolls.

To make  
adjustments.

Compensation  
and expenses of  
Board.

Designation of  
clerk of Board.

Mailing of notice  
of valuation in  
year of quadren-  
nial assessment  
to each taxpayer.

Other years,  
notice to be  
mailed only to  
those whose  
property has  
been increased or  
reduced in value.